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# Section 6110 Index

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The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

**168R3600**

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	• Reversals of Regulations or Rulings With Retroactive Effect 200703019	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 200752036	7805.04-01
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b> 200702019	<b>7871.00-00</b>
	• Tax Exempt Bonds 200704019 200704019 200705027 200705027	7871.03-00
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b>	<b>9100.00-00</b>
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<ul style="list-style-type: none"> <li>• Section 42; Low-Income Housing Credit 200702029 200725020 200725020 200725021 200725021 200723017 200723018 200723019 200723020 200723021 200723022 200723023 200724025 200724026 200726020 200728007 200731001 200737011</li> </ul>	9100.01-00
<ul style="list-style-type: none"> <li>• Section 146; Volume Cap 200725004 200725004</li> </ul>	9100.03-00
<ul style="list-style-type: none"> <li>• Section 168; MACRS 200729018 200731014 200732005 200732005 200732005 200732006 200732006 200732006 200732007 200732007 200732007 200743004</li> </ul>	9100.04-00
<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 200703026 200717015 200712034 200723024 200731003 200735002 200740006 200751009 200751009</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 200702023 200703013 200703014 200708013 200708014 200725009 200725009 200741007 200741008 200711002 200711002 200711003 200711003 200712009 200727004 200741007 200741008 200742014 200745007</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446 200725017 200725017</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 200725017 200725017 200738001 200749015 200750006 200750010 200751008 200751008</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200704023 200704023 200721005 200723009 200729024 200731018 200738009 200802001</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 200702030</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200708009 200709038 200709038 200728009 200738011 200751014 200751014</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Other 200701025 200701030 200705005 200705005 200709005 200709048 200709052 200709053 200717011 200736001 200741006 200709005 200709048 200709052 200709053 200711007 200711007 200712003 200712015 200712022 200712035 200713003 200713021 200714003 200714012 200716018 200718001 200718003 200718013 200721010 200723002 200723008 200723010 200724014 200726014 200726019 200726021 200726028 200727010 200728003 200728036 200729020 200729030 200730008 200730018 200731006 200731024 200731026 200732003 200732003 200732003 200733001 200733020 200733021 200734002 200735004 200735005 200737005 200737015 200737018 200737034 200738003 200740003 200740011 200741006 200742008 200743018 200744007 200744010 200745012 200745017 200749001 200749003 200749004 200749009 200749011 200750007 200750008 200751012 200751012 200752021 200752022 200801002 200801010</li> </ul>	9100.22-00
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200702016</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 200752024</li> </ul>	9100.28-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200736016 200711020 200711020 200742009 200743016 200752024</li> </ul>	9100.29-00

- Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
- 200701022 200703003 200703004 200703005 200704009 200704009 200708004
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- 200751017 200751018 200751018 200752005 200752007 200752031 200752032
- 200752033 200801003 200802006 200802007 200803009 200803010

**Section 9114 Tax Conventions (See Also 894.01-00 through 894.12-00) 9114.00-00**

- U.S. Income Tax Treaties 9114.03-00
- *Canada* 9114.03-06
- 200716025 200751012 200751012 200752029
- *United Kingdom* 9114.03-42
- 200712007

**Section 9999 Miscellaneous Issues 9999.00-00**

- 200709062 200709062 200721014 200747020
- Issues Related to Statutes Other Than Contained in Internal Revenue Code 9999.92-00
- 200726001

• Not Able to Identify Under Present List

9999.98-00

200704042 200704042 200706008 200707001 200707002 200707003 200707004  
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